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Examiner : Ula C. Ruddock  
Art Unit : 1771  
Docket No.: 11728/3

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : T. MATSUI et al.  
Serial No. : 09/980,701  
Filed : November 2, 2001  
For : THERMALLY INSULATING MATERIAL HAVING EXCELLENT DURABILITY AND METHOD FOR PRODUCTION THEREOF, AND USE THEREOF AND METHOD FOR EXECUTION THEREOF

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

SECOND AMENDMENT UNDER RULE 116

SIR:

This amendment is responsive to the Advisory Action mailed July 15, 2004, and the Office Action mailed March 31, 2004. Entry of the present amendment and reconsideration of the above-identified patent application, as amended, is respectfully requested.

A petition for an extension of time and a Notice of Appeal accompanies this amendment.

It is submitted that the present amendment places the application in condition for allowance.